

(This Ruling has been revised / superseded vide Valuation Ruling No. 1292/2018 dated 20-04-2018)

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

The Collectors of Customs, Model Customs Collectorates, Appraisement (East / West) / Port Qasim / Preventive, Karachi / Lahore (Appraisement / Preventive) / Sambrial (Sialkot) / Faisalabad / Multan / Islamabad / Hyderabad / Quetta / Peshawar / Gawadar / Gilgit-Baltistan.

**DETERMINATION OF CUSTOMS VALUES OF RECHARGEABLE ELECTRIC SHAVER
UNDER SECTION 25-A OF THE CUSTOMS ACT, 1969**

(VALUATION RULING No. 980/2016)

No. Misc/19/2013-VII/9976

Dated: 28th November, 2016

In exercise of the powers conferred under Section 25-A of the Customs Act, 1969, Customs values of Rechargeable Electric Shavers are determined as follows:-

2. Background of the valuation issue: Customs values of Rechargeable Electric Shavers were determined under Section 25A of the Customs Act, 1969, vide Valuation Ruling No. 582/2013 dated 18-09-2013 and its Corrigendum No. 882/2014 dated 03-01-2014. The Valuation Ruling required revision in line with the prevailing prices in the international market. Therefore, this Directorate General initiated an exercise for determination of customs values of Rechargeable Electric Shavers.

3 Stakeholders' participation in determination of Customs values: Meetings with stakeholders were held on 27-07-2016. Importers had been requested to furnish the following documents before or during the course of meeting:

- A. Invoices of imports during last three months showing factual value.
- B. Websites, names and E-mail addresses of known foreign manufacturers of the item in question through which the actual current value can be ascertained.
- C. Copies of Contracts made / LCs opened during the last three months showing the value of item in question.
- D. Copies of Sales Tax Invoices issued during last four months showing the difference in price (excluding duty and taxes) to substantiate that the benefit of difference in price is passed on to the local buyers.

The meeting was attended by the importers and the officers from field formations. Import invoices, sales tax invoices, literature, representative samples, evidences and other relevant requisite import documents were not submitted in this Directorate General on or even after the said scheduled meeting in support of the contentions of the importers.

4. During the meeting importers were of the view that the values of Rechargeable Electric Shavers have reduced in the international market as compared to the values determined in the existing valuation Ruling. Importers requested that market inquiry shall be conducted from the local market. The market inquiry of different brands and specifications was conducted from different markets in Karachi. During the market survey, it was observed that there are significant differences in values on account of brand names and specifications and prices vary significantly depending on country of manufacture.

5. Method adopted to determine Customs values: Valuation methods given in Section 25 of the Customs Act, 1969 were followed to arrive at customs values of Rechargeable Electric Shavers. Transaction value method provided in Section 25 (1) was found inapplicable owing to wide variation in the values being declared to the customs. Identical / similar goods value methods provided in Section 25(5) & (6) were examined for applicability to the valuation issue in the instant case which

provided some reference values of the subject goods but the same could not be exclusively relied upon due to wide variation in declared values of subject goods. Thereafter, market enquiry as envisaged under section 25(7) of the Customs Act, 1969, was conducted. For the purpose, different markets were surveyed repeatedly. The computed value method as provided in Section 25(8) or the Customs Act, 1969, could not be applied as the conversion costs from constituent material at the country of export were not available. Online values of subject goods were also obtained. All the information so gathered was evaluated and analyzed for the purpose of determination of customs values. Consequently, the Customs values of Rechargeable Electric Shavers have been determined under Section 25(9) of the Customs Act, 1969.

6. Customs values for Rechargeable Electric Shavers: Rechargeable Electric Shavers specified in the Annex-A to this Ruling shall be assessed to duty/taxes at the following Customs Values given therein:-

7. In cases where declared/transaction values are higher than the Customs values determined in this Ruling, the assessing officers shall apply those values in terms of Sub-Section (1) of Section 25 of the Customs Act, 1969. In case of consignments imported by air, the assessing officer shall take into account the element of air freight while assessing the goods.

8. Validity of this Valuation Ruling: The values determined vide this Ruling shall be the applicable Customs value for assessment of subject imported goods until and unless it is rescinded or revised by the competent authority in terms of Sub-Sections (1) or (3) of Section 25-A of the Customs Act, 1969.

9. Revision of the value determined vide this Valuation Ruling: A revision petition may be filed against this Ruling, as provided under Section 25-D of the Customs Act, 1969, within 30 days from the date of issue of this ruling, before the Director General, Directorate General of Customs Valuation, 7th Floor, Custom House, Karachi.

10. The Collectors of Customs may kindly ensure that the values given in this Valuation Ruling for the given description of goods are applied by the concerned staff without fail. Any anomaly observed may kindly be brought to the notice of this Directorate General immediately. Customs values determined in the ruling are for the description and specification as mentioned in this Valuation Ruling. HS Codes are mentioned for illustrative purposes so that valuation ruling values are made accessible to the assessing officers. The assessment shall be finalized on the basis of correct classification after fulfilling requisite formalities related to importability or any other certification required thereon. In addition to this, it is further necessary to verify that there is no mis-declaration of any sort or violation of Import Policy Order or Section 15 of the Customs Act, 1969 or any other law in vogue therein.

11. This Ruling supersedes Valuation Ruling No. 582/2013, dated 18-09-2013 and its Corrigendum No. 882/2014 dated 03-01-2014.

(DR.WASIF ALI MEMON)

Director

Copy for information to:-

1. Member (Customs), F.B.R., Islamabad.
2. Director General, Customs Valuation, Custom House, Karachi.
3. Chief Collector of Customs, South (Appraisalment), Custom House, Karachi.
4. Chief Collector of Customs, South (Enforcement), Custom House, Karachi.
5. Chief Collector of Customs (Central), Lahore.
6. Chief Collector of Customs (North), Islamabad.
7. Director General, Intelligence and Investigation-FBR, Islamabad.
8. Director General, Audit (Customs & Petroleum), 1st Floor, PT &T Audit Building, Mauj-e-Darya Road, Lahore.
09. Director General, Post Clearance Audit (PCA), Islamabad.
10. Director General, Internal Audit (Customs), Karachi.

11. Directors, Intelligence & Investigation, Karachi / Lahore / Islamabad / Quetta Peshawar / Faisalabad.
12. Director, Directorate of Customs Valuation (Camp Office), Lahore.
13. Deputy Director (HQ), Directorate General of Customs Valuation, Karachi, for uploading in WeBOC database system and deleting Valuation Ruling No. 582/2013 dated 18-09- 2013 and it Corrigendum No. 882/2014 dated 03-01-2014.
14. Chairman (Valuation Committee), FPCC&I, Federation House, Clifton, Karachi.
15. Chambers of Commerce & Industry, Karachi, Lahore, Islamabad, Hyderabad, Quetta & Peshawar.
16. Law Section, Customs Valuation, 7th Floor, Custom House, Karachi.
17. Review Section, Customs Valuation, 7th Floor, Custom House, Karachi.
18. Karachi Customs Agents Group, Bohri Road, Karachi.
19. CHO, Customs Valuation, Custom House, Karachi.
20. Notice Board, Customs Valuation 7th Floor, Custom House, Karachi / MCC, Appraisalment, (East/West), Custom House, Karachi.
21. Webmaster, Federal Board of Revenue, Constitution Avenue, Islamabad, for uploading FBR website and deleting Valuation Ruling No. 582/2013 dated 18-09-2013 and it Corrigendum No. 882/2014 dated 03-01-2014.
22. Guard File.

Annex-A

**GOVERNMENT OF PAKISTAN
DIRECTORATE GENERAL OF CUSTOMS VALUATION
CUSTOM HOUSE KARACHI**

Annex to Valuation Ruling No. 980 dated November 28, 2016

S. No.	Description	H.S. CODE	Proposed PCT for WEBOC	Origins	Customs Values US\$ (C&F)/Pc
(1)	(2)	(3)	(4)	(5)	(6)
Rechargeable Electric Shavers					
Braun Brand					
1	Braun model 3040 MN	8510.1000 8510.3000	8510.1000.1000 8510.3000.1000	All Origins	36.0
2	Braun model 5030S series 5 Electric		8510.1000.1010 8510.3000.1010	All Origins	230.0
3	Braun model 9290CC Silver Box		8510.1000.1020 8510.3000.1020	All Origins	140.0
4	Braun model BG5030		8510.1000.1030 8510.3000.1030	All Origins	115.0
5	Braun model 1130s men		8510.1000.1040 8510.3000.1040	All Origins	95.0
6	Braun model 1130S-1 Smart Foil		8510.1000.1050 8510.3000.1050	All Origins	26.0
7	Braun model 1150S-1 Smart Foil		8510.1000.1060 8510.3000.1060	All Origins	30.0
8	Braun model 745cc Pulsonic		8510.1000.1070 8510.3000.1070	All Origins	365.0
9	Braun model 2-Z40		8510.1000.1080 8510.3000.1080	All Origins	22.0
10	Braun model 799CC-7WDMN SI/BK Box		8510.1000.1090 8510.3000.1090	All Origins	110.0
Ding Ling Brand					
11	Ding Ling model RF-608	8510.1000	8510.1000.1100	China	4.45

		8510.3000	8510.3000.1100		
Kemei Brand					
12	Kemei brand model i8582 Heads	8510.1000 8510.3000	8510.1000.1110 8510.3000.1110	China	4.1
13	Kemei brand model 868		8510.1000.1120 8510.3000.1120	China	4.0
14	Kemei brand model 868		8510.1000.1130 8510.3000.1130	China	7.0
15	Kemei brand model 2801		8510.1000.1140 8510.3000.1140	China	4.6
Nikai Brand					
16	Nikai 3 in 1 model Floating three Razor Head	8510.1000	8510.1000.1150 8510.3000.1150	China	18.0
17	Nikai model trimmer 7 in 1 Grooming Kit	8510.3000	8510.1000.1160 8510.3000.1160	China	12.0
Panasonic Brand					
18	Panasonic model ES650SP62B	8510.1000 8510.3000	8510.1000.1170 8510.3000.1170	All Origins	4.0
19	Panasonic model ER240BP		8510.1000.1180 8510.3000.1180	All Origins	14.5
20	Panasonic model ES4033		8510.1000.1190 8510.3000.1190	All Origins	30.0
21	Panasonic model ES-4036		8510.1000.1200 8510.3000.1200	All Origins	32.0
22	Panasonic model ES-SA40-K		8510.1000.1210 8510.3000.1210	All Origins	25.0
23	Panasonic model ER-206K		8510.1000.1220 8510.3000.1220	All Origins	10.5
24	Panasonic model ER-206KK		8510.1000.1230 8510.3000.1230	All Origins	7.0
25	Panasonic model ES-4036		8510.1000.1240 8510.3000.1240	All Origins	24.0
26	Panasonic model ES-5A40		8510.1000.1250 8510.3000.1250	All Origins	15.5
Philips Brand					
27	Philips model HQ673	8510.1000 8510.3000	8510.1000.1260 8510.3000.1260	All Origins	26.0
28	Philips model AT610		8510.1000.1270 8510.3000.1270	All Origins	40.0
29	Philips model AT620		8510.1000.1280 8510.3000.1280	All Origins	48.0
30	Philips model AT750		8510.1000.1290 8510.3000.1290	All Origins	48.0
31	Philips model HQ6037		8510.1000.1300 8510.3000.1300	All Origins	36.0
32	Philips model HQ8140		8510.1000.1310 8510.3000.1310	All Origins	72.0
33	Philips model HQ916		8510.1000.1320 8510.3000.1320	All Origins	42.0
34	Philips model PT 720		8510.1000.1330 8510.3000.1330	All Origins	46.0
35	Philips model Ptt730		8510.1000.1340 8510.3000.1340	All Origins	48.0

36	Philips model S3110/06		8510.1000.1350 8510.3000.1350	All Origins	130.0
37	Philips model S5100/06		8510.1000.1360 8510.3000.1360	All Origins	150.0
38	Philips model AT890		8510.1000.1370 8510.3000.1370	All Origins	40.0
39	Philips model HP6382/20		8510.1000.1380 8510.3000.1380	All Origins	7.0
40	Philips model HQ 132		8510.1000.1390 8510.3000.1390	All Origins	10.0
41	Philips model PT730		8510.1000.1400 8510.3000.1400	All Origins	32.0
42	Philips model HQ9080		8510.1000.1410 8510.3000.1410	All Origins	46.0
Remington Brand					
43	Remington model AQ7 WetTech		8510.1000.1420 8510.3000.1420	All Origins	144.0
44	Remington model PR1230 Cordless	8510.1000 8510.3000	8510.1000.1430 8510.3000.1430	All Origins	94.0
45	Remington model XR1430		8510.1000.1440 8510.3000.1440	All Origins	148.0
Sinbo Brand					
46	Sinbo 3 in 1 model SHC4355		8510.1000.1450 8510.3000.1450	All Origins	20.0
47	Sinbo model SHC-4352		8510.1000.1460 8510.3000.1460	All Origins	20.0
48	Sinbo model 55-4037		8510.1000.1470 8510.3000.1470	All Origins	20.0
49	Sinbo model 5-4037		8510.1000.1480 8510.3000.1480	All Origins	21.0
50	Sinbo model SHC-455	8510.1000 8510.3000	8510.1000.1490 8510.3000.1490	All Origins	18.5
51	Sinbo model 55-4023		8510.1000.1500 8510.3000.1500	All Origins	15.5
52	Sinbo model 55-4028		8510.1000.1510 8510.3000.1510	All Origins	24.0
53	Sinbo model 55-4032		8510.1000.1520 8510.3000.1520	All Origins	15.5
54	Rechargeable Electric Shavers of Chinese origin Low End Brands		8510.1000.1530 8510.3000.1530	China	4.0
55	Rechargeable Electric Shavers with different specifications may be assessed under section 25 of the Customs Act, 1969, Alternatively, Collectorates may provisionally assess the goods and forward the GD to this Directorate General for suitable advice .				

(Altaf Hussain Mangi)
Valuation Officer

(IQBAL ALI)
Principal Appraiser

(CH. RIZWAN BASHIR KALAIR)
Deputy Director

MUHAMMAD IQBAL MUNEEB)
Additional Director

(DR. WASIF ALI MEMON)
Director

